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One of the most useful features of the volume is the bibliography prepared by Cosmo Gordon, librarian of the Institute of Chartered Accountants in England and Wales. It is compiled from books in the library of the Institute, supplemented by entries from Brown, Eldridge, Reymondin, and other bibliographical sources. The titles are arranged chronologically, beginning with the work of Paciolo (1494), and extending to the year 1800.

WILLIAM H. PRICE.

Imperial University of Tokyo.

NEW BOOKS

BEHM, P. *Der Handelsagent. Seine soziale Stellung und volkswirtschaftliche Bedeutung.* (Berlin: Siemenroth. 1913. Pp. ix, 202. 5 m.)

BEXELL, J. A. and NICHOLS, F. G. *Principles of bookkeeping and farm accounts.* (New York: American Book Co. 1913. Pp. 184. 65c.)

BIVINS, F. J. *The farmer's political economy. "The dead horse in our spring ranch." Farmer Dan Luke's exposure of cotton marketing.* (Macon, Ga.: Randall Prtg. Co. 1913. Pp. 89. \$1.)

BRANDE, J. *Die Vereinigung der Berliner Mitgleider des Börsenvereins 1888-1913.* (Berlin: R. L. Prager. 1913. Pp. viii, 144. 3 m.)

BRISCO, N. A. *Economics of business.* (New York: Macmillan. 1913. Pp. xiv, 390. \$1.50.)

To be reviewed.

CROAD, H. J. *Bond values according to the life insurance law of Massachusetts.* (New York: Spectator Co. 1912. \$7.50.)

GERSON, O. *Organisation, Statistik und systematische Kontrolle in kaufmännischen Betrieben.* (Hamburg: P. Babst. 1913. Pp. viii, 195. 8.50 m.)

HAWKINS, R. H. *Notes on real estate in western Pennsylvania.* (Toledo, O.: Toledo Legal News Co. 1913. Pp. 200.)

HEYLIN, H. B. *Buyers and sellers in the cotton trade.* (Philadelphia: Lippincott. 1913. Pp. 234. \$3.)

JOHNSON, G. *Manufacturing book-keeping and costs.* (London: Pitman. 1913. Pp. 124. 3s. 6d.)

KOESTER, F. *The price of inefficiency.* (New York: Sturgis & Walton. 1913. \$2.)

LEWIN, C. M. *Industrielle Organisationspraxis.* (Leipzig: C. E. Poeschel. 1913. Pp. 131. 5.50 m.)

LUCE. *Fonds und Effekten der Bremer Börse.* (Bremen: Bremer Zeitungs-Gesellschaft. 1913. 3.75 m.)

MACFARLAND, G. A. and ROSSHEIM, I. D. *A first year in bookkeeping*

- and accounting. (New York: Appleton. 1913. Pp. viii, 227. \$1.50.)
- MARDEN, O. S. *Training for efficiency.* (New York: T. Y. Crowell Co. 1913. Pp. ix, 360. \$1.25.)
- PEREIRE, G. *Essai sur une comptabilité des chemins de fer.* (Paris: Alcan. 1913. 1 fr.)
- POWERS, O. M. *Theory of bookkeeping.* (Chicago: Metropolitan Text-Book Co. 1913. Pp. 125. \$1.50.)
- REDFIELD, W. C. *Business in the public mind.* Sen. Doc. 37, 63 Cong., 1 Sess. (Washington: Gov. Pr. Off. 1913. Pp. 10.)
- RICE, G. G. *My adventures with your money.* (Boston: R. G. Badger, 1913. Pp. 363. \$1.50.)
- RICHARDSON, A. P., editor. *The influence of accountants' certificates on commercial credit.* (New York: Am. Assoc. Pub. Accountants. 1913. Pp. 9, 99. 50c.)
- THORNTON, F. W. *Brewery accounts.* (New York: Ronald Press Co. 1913. Pp. x, 102. \$2.)
- TOVEY, P., editor. *Pitman's dictionary of secretarial law and practice.* (New York: Pitman. 1913. Pp. 15, 757. \$10.)
- WILLISTON, S. *Lectures on commercial law and the law of negotiable instruments.* (Boston: Wright & Potter. 1913. Pp. 250. \$5.)
- WINCHELL, S. D. *The model system of bookkeeping and cost finding, prepared especially for the printing and allied industries.* (Philadelphia: T. A. Winchell. 1913. \$10.)
- WOOLF, A. H. *The stock exchange, past and present.* (London: Accountant. 1913. Pp. ix, 125. 2s. 6d.)
- *Analyses of the railroad corporations whose bonds are a legal investment for Massachusetts savings banks.* (Boston: Old Colony Trust Co. 1913. Pp. 707.)
- *The land-title registration act of the state of New York.* (Buffalo, N. Y.: Otto Ulbrich Co. 1913. Pp. 72. 50c.)
- *Uniform system of accounting for cities of the second class.* (Albany, N. Y.: Comptroller's Office. 1912. Pp. 116.)

Capital and Capitalistic Organization

NEW BOOKS

- EBNER, G. *Die Kartellgeschichte der deutschen Röhrenindustrie.* (Berlin: Deutscher Montan-Bund. 1 m.)
- FLECHTHEIM, J. *Deutsches Kartellrecht.* Vol. I. *Die rechtliche Organisation der Kartelle.* (Mannheim: Bensheimer. 1913. Pp. vi, 214. 5 m.)
- FAS, E. *Die Berücksichtigung der Wertverminderungen des stehenden*